

**COUNTY OF SAN LUIS OBISPO BOARD OF SUPERVISORS
AGENDA ITEM TRANSMITTAL**

(1) DEPARTMENT Auditor-Controller	(2) MEETING DATE June 27, 2006	(3) CONTACT/PHONE Andrea McGarvey (805) 781-5045	
(4) SUBJECT Approve the 2006-2007 Appropriation Limitation calculation for San Luis Obispo County.			
(5) SUMMARY OF REQUEST The "Appropriation Limit" established by Article XIII-B of the State Constitution, effective July 1, 1980 and amended by Proposition 111 as of June 1990, has been calculated by the Auditor-Controller's Office for the 2006-2007 fiscal year. The calculation was performed pursuant to the "Article XIII B Appropriation Procedure Guidelines for California Counties" written by the Accounting Standards and Procedures Committee, November 1990. The County is well within its appropriation limit using the Prop 111 alternative indexes. The current "cushion" between the 2006-2007 proposed proceeds of taxes and the calculated 2006-2007 limitation is \$172,811,021.			
(6) RECOMMENDED ACTION That your Board approve the attached resolution accepting the calculations of the appropriation limitation for the County of San Luis Obispo and Special Districts governed by your Board for fiscal year 2006-2007.			
(7) FUNDING SOURCE(S) N/A	(8) CURRENT YEAR COST N/A	(9) ANNUAL COST N/A	(10) BUDGETED? <input type="checkbox"/> No <input type="checkbox"/> Yes <input checked="" type="checkbox"/> N/A
(11) OTHER AGENCY/ADVISORY GROUP INVOLVEMENT (LIST): The Department of Public Works calculated the Board Governed Special Districts limitations.			
(12) WILL REQUEST REQUIRE ADDITIONAL STAFF? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, How Many? _____ <input type="checkbox"/> Permanent _____ <input type="checkbox"/> Limited Term _____ <input type="checkbox"/> Contract _____ <input type="checkbox"/> Temporary Help _____			
(13) SUPERVISOR DISTRICT(S) <input type="checkbox"/> 1st, <input type="checkbox"/> 2nd, <input type="checkbox"/> 3rd, <input type="checkbox"/> 4th, <input type="checkbox"/> 5th, <input checked="" type="checkbox"/> All		(14) LOCATION MAP <input type="checkbox"/> Attached <input checked="" type="checkbox"/> N/A	(15) Maddy Act Appointments Signed-off by Clerk of the Board <input checked="" type="checkbox"/> N/A
(16) AGENDA PLACEMENT <input type="checkbox"/> Consent <input checked="" type="checkbox"/> Hearing (Time Est. 5 minutes) <input type="checkbox"/> Presentation <input type="checkbox"/> Board Business (Time Est. _____)		(17) EXECUTED DOCUMENTS <input checked="" type="checkbox"/> Resolutions (Orig + 4 copies) <input type="checkbox"/> Contracts (Orig + 4 copies) <input type="checkbox"/> Ordinances (Orig + 4 copies) <input type="checkbox"/> N/A	
(18) NEED EXTRA EXECUTED COPIES? <input type="checkbox"/> Number: _____ <input type="checkbox"/> Attached <input checked="" type="checkbox"/> N/A		(19) BUDGET ADJUSTMENT REQUIRED? <input type="checkbox"/> Submitted <input type="checkbox"/> 4/5th's Vote Required <input checked="" type="checkbox"/> N/A	
(20) OUTLINE AGREEMENT REQUISITION NUMBER (OAR) _____		(21) W-9 <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	(22) Agenda Item History <input type="checkbox"/> N/A Date: Required annually
(23) ADMINISTRATIVE OFFICE REVIEW <div style="text-align: right; font-family: cursive; font-size: 1.2em;">OK - Tim Grant</div>			

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COUNTY OF SAN LUIS OBISPO

ARTICLE XIII-B

(PROPOSITION 4)

APPROPRIATION LIMITATION DOCUMENT

FISCAL YEAR 2006-2007

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County of San Luis Obispo
Office of the Auditor-Controller


Room 300 County Government Center
San Luis Obispo, California 93408
(805) 781-5040 FAX (805) 781-1220



GERE W. SIBBACH, CPA
Auditor-Controller

BILL ESTRADA
Assistant

TO: BOARD OF SUPERVISORS

FROM: GERE W. SIBBACH, AUDITOR-CONTROLLER 

DATE: JUNE 27, 2006

SUBJECT: 2006-2007 APPROPRIATION LIMITATION, SAN LUIS OBISPO COUNTY

Summary

The "appropriation limit" established by Article XIII-B of the State Constitution, effective July 1, 1980, and amended by Proposition 111 as of June 1990 has been calculated by the Auditor-Controller's Office for the 2005-2006 fiscal year. The calculation was performed pursuant to the "Article XIII-B Appropriation Procedure Guidelines for California Counties" written by the Accounting Standards and Procedures Committee, November 1990. The County is well within its appropriation limit using the Prop. 111 alternative indexes. The current "cushion" between the 2006-2007 proposed proceeds of taxes and the calculated 2006-2007 limitation is \$172.8 million.

Recommendation

That your Board approve the attached resolution accepting the calculations of the appropriation limitation for the County of San Luis Obispo and Special Districts governed by your Board for fiscal year 2006-2007.

Discussion

On November 6, 1979, the California Electorate approved Proposition 4, also known as the Gann Amendment. At that time, Proposition 4 then became Article XIII-B of the California Constitution. On June of 1990 the voters passed Proposition 111, which updates the States' appropriation limit to allow for new funding for priority State programs, while still providing an overall limit on State and local spending. The Prop. 111 amendment allowed for an alternative index and additional appropriation exemptions.

After reviewing the Administrator's Proposed Budget including estimated revenues (both proceeds and non-proceeds of taxes) and associated costs by functional grouping, the Auditor-Controller has determined that the 2006-2007 Proposed Budget is within the "appropriation limit".



Periodic review of actual revenues and expenditures will be made during the year in order to insure that the County remains in compliance with Article XIII-B.

Other Agency Involvement

Special District limitations were prepared by the Department of Public Works.

Financial Consideration

None.

Intended Results

To demonstrate compliance with Article XIIIB of the State Constitution which established limits on the appropriation of proceeds of taxes.

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COUNTY OF SAN LUIS OBISPO
ARTICLE XIII-B
DETERMINATION OF APPROPRIATION LIMITATION

STATEMENT OF COUNTY'S LIMITATION FOR FISCAL YEAR 2006-2007

The Auditor-Controller's Office has examined the accounts and records of the County of San Luis Obispo and has determined, according to generally accepted requirements, that the County's base year "Proceeds of Taxes" for Fiscal Year 1978-79, as provided for in Article XIII-B of the State Constitution, and as implemented by Chapter 1205, Statutes of 1980, is \$27,797,911. The appropriation limit for Fiscal Year 2006-2007 is \$324,181,902. It has also been determined that of the County of San Luis Obispo's 2006-2007 proposed budgeted appropriations (\$434,540,960), \$151,370,881 is subject to the limitation, and is \$172,811,021 under the limitation. The calculation of the 2006-2007 appropriation limit is set forth below:

2005-06 Limitation (Using % Change of Non Residential New Construction)	\$307,503,638
Adjusted New Nonresidential % Change Factor 2004-05 (est. to actual)	<u>(4,545,411)</u>
2005-06 Adjusted Limitation	302,958,227
2005-06 Population Factor	x 1.00730
2005-06 Nonresidential New Construction	<u>x 1.06230</u>
2006-07 Appropriation Limit	324,181,902
2006-07 Proceeds of Taxes	\$ 156,387,637
Adjustments for Federally Mandated Costs	
1. Social Security Tax Distribution	(5,016,756)
Adjusted 2006-2007 Proceeds of Taxes*	<u>151,370,881</u>
Amount under Limitation	\$172,811,021

*No further adjustment has been made for new or increased Federal or Court mandated costs that may exist. To the extent that any such mandate is financed by "Proceeds of Taxes", further adjustment could be made.

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REVENUE CLASSIFICATION SCHEDULE
1978-79 BASE YEAR

Revenue Source	Proceeds of Taxes	Non-proceeds
Current Property Tax	\$11,374,120	\$0
Other Taxes	3,079,665	0
Licenses, Permits, and Franchises	0	693,730
Fines, Forfeits, and Penalties	0	887,431
Revenue from Use of Money and Property	1,099,476	2,096,304
Aid from Other Governmental Agencies	4,489,795	25,383,468
Charges for Current Services	0	2,314,504
Other Revenue or Funds	7,754,855	6,202,027
Total	\$27,797,911	\$37,577,464

The total of the 1978-79 "Proceeds of Taxes", when increased by the cost-of-living or the change in nonresidential new construction, and population factors, is the appropriation limitation in subsequent years. The "Proceeds of Taxes" in the 2006-2007 fiscal year are subject to this limitation.

2006-2007 PROPOSED BUDGETED REVENUES

Revenue Source	Proceeds of Taxes	Non-proceeds
Current Property Tax	\$91,242,957	\$0
Other Taxes	43,371,814	0
Licenses, Permits, and Franchises	0	11,183,072
Fines, Forfeits, and Penalties	0	3,649,305
Revenue from Use of Money and Property	880,877	1,597,573
Aid from Other Governmental Agencies	18,534,664	154,860,686
Charges for Current Services	1,050,600	33,886,092
Other Revenue	1,306,725	22,411,193
Other Financing Sources	0	25,230,505
Total	(1) \$156,387,637	(1) \$252,818,426
(1) Total County Budgeted Revenues = \$409,206,063		

APPROPRIATION LIMITATION ADJUSTMENTS
2006-2007

The provisions of Article III-B of the State Constitution specifically provide for "exclusions" to the Gann Appropriations Limit applicable to local governmental agencies. Section 9 of Article XIII-B provides as follows:

Appropriations subject to limitation for each entity of government shall not include:

- (a) Debt Service
- (b) Appropriations required for purposes of complying with mandates of the courts or the federal government which, without discretion, require an expenditure for additional services or which unavoidably make the providing of existing services more costly.
- (c) Qualified Capital Outlay.

This office has determined that the program listed below is a mandate imposed by the federal government that unavoidably make the providing of existing services more costly.

Contributions for Social Security: In 1983, Congress amended the Social Security Act by barring public agency employers from terminating their previously voluntary participation in the social security system. In 1986 the United States Supreme Court ruled that the 1983 amendments precluded all public agency withdrawals after April 20, 1981. Therefore, social security costs since that time associated with the maintenance of existing services have been unavoidable.

2006-2007 Estimated social security contributions
funded by proceeds of taxes

\$5,016,756

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Summary
2006-07
Prop 4 Limitations - San Luis Obispo County Board Governed Special Districts

** Per 2006-07 Proposed Budget

		Budgeted Tax Proceeds **							
Fund	District	Property Tax	HOPTR	Interest *	Special Tax	Total	Srv. Chg. Excess	Total Proceeds	Appropriation Limitation Under \ (Over) Limit over 75% of limit
1300500000	FCZ 1	46,443	482	88		47,013	0	47,013	240,688
1301000000	FCZ 1-A	10,329	116	0		10,445	0	10,445	44,648
2503500000	CSA 23	16,087	200	1,550		17,837	0	17,837	54,470
2500001000	CSA 1-A	18,937	284	768		19,989	0	19,989	128,610
2500002000	CSA 1-B	17,309	185	1,090		18,584	0	18,584	150,178
2500003000	CSA 1-C	5,893	64	955		6,912	0	6,912	94,485
2500500000	CSA 7-A	156,653	1,686	2,227		160,566	0	160,566	325,792
1501000000	CSA 7-B	22,639	242	3,536		26,417	0	26,417	74,726
1502000000	CSA 10	120,590	1,458	18,540		140,588	0	140,588	577,009
2501500000	CSA 10-A	35,626	820	896		37,342	0	37,342	164,700
1502500000	CSA 16	21,639	256	5,459		27,354	0	27,354	39,170

* INTEREST EARNED FROM PROCEEDS OF TAXES

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Appropriation Limitation Document
Part II

FLOOD CONTROL ZONE 1 (FUND 1300500000)

	Population	C.P.I.	Non- Residential Construction	Original Method	Prop 111	
1996-97	1.0231	1.0467	n/a	n/a	121,920	
1997-98	1.0206	1.0467	n/a	n/a	130,242	
1998-99	1.0270	1.0415	n/a	n/a	139,310	
1999-00	1.0228	1.0453	n/a	n/a	148,941	
2000-01	1.0246	1.0491	n/a	n/a	160,098	
2001-02	1.0160	1.0782	n/a	n/a	175,380	
2002-03	1.0180	0.9873	n/a	n/a	176,270	
2003-04	1.0132	1.0231	1.0742	n/a	191,848	
2004-05	1.0115	1.0328	1.0783	n/a	209,249	
2005-06	1.0119	1.0526	1.0623	n/a	224,931	REVISED **
2005-06	Proposition 4 Limitation				\$224,931	
2006-07	Population Factor				1.0073	
2006-07	Nonresidential New Construction (Estimated)				<u>1.0623</u>	
	2006-07	Proposition 4 Limitation				\$240,688
2006-07	Proceeds of Taxes				\$47,013	
	Service Charges		\$365,795			
	Less:					
	Cost "Reasonably Borne"		<u>(\$365,795)</u>	*	<u>\$0</u>	
	2006-07	Net Proceeds				<u>(\$47,013)</u>
Proceeds Less than Limitation by:						\$193,675

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* At least \$365,795

** - The revised 2005-06 Appropriation Limitation is based on the difference between the estimated Non-residential Construction Factor of 1.0783 and the actual factor of 1.0623.

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Appropriation Limitation Document
Part II

FLOOD CONTROL ZONE 1-A (FUND 1301000000)

	Population	C.P.I.	Non- Residential Construction	Original Method	Prop 111	
1996-97	1.0231	1.0467	n/a	n/a	22,616	
1997-98	1.0206	1.0467	n/a	n/a	24,160	
1998-99	1.0270	1.0415	n/a	n/a	25,842	
1999-00	1.0228	1.0453	n/a	n/a	27,629	
2000-01	1.0246	1.0491	n/a	n/a	29,698	
2001-02	1.0160	1.0782	n/a	n/a	32,533	
2002-03	1.0180	0.9873	n/a	n/a	32,698	
2003-04	1.0132	1.0231	1.0742	n/a	35,588	
2004-05	1.0115	1.0328	1.0783	n/a	38,816	
2005-06	1.0119	1.0526	1.0623	n/a	41,725	REVISED **
2005-06	Proposition 4 Limitation				\$41,725	
2006-07	Population Factor				1.0073	
2006-07	Nonresidential New Construction (Estimated)				<u>1.0623</u>	
2006-07	Proposition 4 Limitation					\$44,648
2006-07	Proceeds of Taxes				\$10,445	
	Service Charges		\$2,115			
	Less:					
	Cost "Reasonably Borne"		<u>(\$2,115)</u>	*	<u>\$0</u>	
2006-07	Net Proceeds					<u>(\$10,445)</u>
Proceeds Less than Limitation by:						<u>\$34,203</u>
* At least	\$2,115					

** - The revised 2005-06 Appropriation Limitation is based on the difference between the estimated Non-residential Construction Factor of 1.0783 and the actual factor of 1.0623.

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Appropriation Limitation Document
Part II

COUNTY SERVICE AREA NO. 23 (FUND 2503500000)

	Population	C.P.I.	Non-Residential Construction	Original Method	Prop 111	
1996-97	1.0231	1.0467	n/a	n/a	27,591	
1997-98	1.0206	1.0467	n/a	n/a	29,475	
1998-99	1.0270	1.0415	n/a	n/a	31,527	
1999-00	1.0228	1.0453	n/a	n/a	33,707	
2000-01	1.0246	1.0491	n/a	n/a	36,233	
2001-02	1.0160	1.0782	n/a	n/a	39,691	
2002-03	1.0180	0.9873	n/a	n/a	39,892	
2003-04	1.0132	1.0231	1.0742	n/a	43,417	
2004-05	1.0115	1.0328	1.0783	n/a	47,355	
2005-06	1.0119	1.0526	1.0623	n/a	50,904	REVISED *
2005-06	Proposition 4 Limitation				\$50,904	
2006-07	Population Factor				1.0073	
2006-07	Nonresidential New Construction (Estimated)				<u>1.0623</u>	
	2006-07	Proposition 4 Limitation				\$54,470
2006-07	Proceeds of Taxes					<u>(\$17,837)</u>
Proceeds Less than Limitation by:						\$36,633

* - The revised 2005-06 Appropriation Limitation is based on the difference between the estimated Non-residential Construction Factor of 1.0783 and the actual factor of 1.0623.

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Appropriation Limitation Document
Part II

COUNTY SERVICE AREA NO. 1-A (FUND 2500001000)

	Population	C.P.I.	Non- Residential Construction	Original Method	Prop 111	
1996-97	1.0231	1.0467	n/a	n/a	65,148	
1997-98	1.0206	1.0467	n/a	n/a	69,595	
1998-99	1.0270	1.0415	n/a	n/a	74,440	
1999-00	1.0228	1.0453	n/a	n/a	79,586	
2000-01	1.0246	1.0491	n/a	n/a	85,548	
2001-02	1.0160	1.0782	n/a	n/a	93,714	
2002-03	1.0180	0.9873	n/a	n/a	94,189	
2003-04	1.0132	1.0231	1.0742	n/a	102,513	
2004-05	1.0115	1.0328	1.0783	n/a	111,811	
2005-06	1.0119	1.0526	1.0623	n/a	120,190	REVISED **
2005-06	Proposition 4 Limitation				\$120,190	
2006-07	Population Factor				1.0073	
2006-07	Nonresidential New Construction (Estimated)				<u>1.0623</u>	
2006-07	Proposition 4 Limitation					\$128,610
2006-07	Proceeds of Taxes				\$19,989	
	Service Charges		\$78,708			
	Less:					
	Cost "Reasonably Borne"		<u>(\$78,708)</u>	*	<u>\$0</u>	
2006-07	Net Proceeds					<u>(\$19,989)</u>
Proceeds Less than Limitation by:						<u>\$108,621</u>
* At least	\$78,708					

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** - The revised 2005-06 Appropriation Limitation is based on the difference between the estimated Non-residential Construction Factor of 1.0783 and the actual factor of 1.0623.

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Appropriation Limitation Document
Part II

COUNTY SERVICE AREA NO. 1-B (FUND 2500002000)

	Population	C.P.I.	Non-Residential Construction	Original Method	Prop 111	
1996-97	1.0231	1.0467	n/a	n/a	76,075	
1997-98	1.0206	1.0467	n/a	n/a	81,268	
1998-99	1.0270	1.0415	n/a	n/a	86,925	
1999-00	1.0228	1.0453	n/a	n/a	92,934	
2000-01	1.0246	1.0491	n/a	n/a	99,894	
2001-02	1.0160	1.0782	n/a	n/a	109,429	
2002-03	1.0180	0.9873	n/a	n/a	109,984	
2003-04	1.0132	1.0231	1.0742	n/a	119,705	
2004-05	1.0115	1.0328	1.0783	n/a	130,562	
2005-06	1.0119	1.0526	1.0623	n/a	140,346	REVISED *
2005-06	Proposition 4 Limitation				\$140,346	
2006-07	Population Factor				1.0073	
2006-07	Nonresidential New Construction (Estimated)				<u>1.0623</u>	
2006-07	Proposition 4 Limitation					\$150,178
2006-07	Proceeds of Taxes					<u>(\$18,584)</u>
Proceeds Less than Limitation by:						\$131,594

* - The revised 2005-06 Appropriation Limitation is based on the difference between the estimated Non-residential Construction Factor of 1.0783 and the actual factor of 1.0623.

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Appropriation Limitation Document
Part II

COUNTY SERVICE AREA NO. 1-C (FUND 2500003000)

	Population	C.P.I.	Non-Residential Construction	Original Method	Prop 111	
1996-97	1.0231	1.0467	n/a	n/a	47,860	
1997-98	1.0206	1.0467	n/a	n/a	51,127	
1998-99	1.0270	1.0415	n/a	n/a	54,687	
1999-00	1.0228	1.0453	n/a	n/a	58,468	
2000-01	1.0246	1.0491	n/a	n/a	62,849	
2001-02	1.0160	1.0782	n/a	n/a	68,848	
2002-03	1.0180	0.9873	n/a	n/a	69,197	
2003-04	1.0132	1.0231	1.0742	n/a	75,313	
2004-05	1.0115	1.0328	1.0783	n/a	82,143	
2005-06	1.0119	1.0526	1.0623	n/a	88,299	REVISED *
2005-06	Proposition 4 Limitation				\$88,299	
2006-07	Population Factor				1.0073	
2006-07	Nonresidential New Construction (Estimated)				<u>1.0623</u>	
	2006-07	Proposition 4 Limitation				\$94,485
2006-07	Proceeds of Taxes					<u>(\$6,912)</u>
Proceeds Less than Limitation by:						<u>\$87,573</u>

* - The revised 2005-06 Appropriation Limitation is based on the difference between the estimated Non-residential Construction Factor of 1.0783 and the actual factor of 1.0623.

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Appropriation Limitation Document
Part II

COUNTY SERVICE AREA NO. 7-A (FUND 2500500000)

	Population	C.P.I.	Non-Residential Construction	Original Method	Prop 111	
1996-97	1.0231	1.0467	n/a	n/a	165,030	
1997-98	1.0206	1.0467	n/a	n/a	176,296	
1998-99	1.0270	1.0415	n/a	n/a	188,570	
1999-00	1.0228	1.0453	n/a	n/a	201,606	
2000-01	1.0246	1.0491	n/a	n/a	216,708	
2001-02	1.0160	1.0782	n/a	n/a	237,393	
2002-03	1.0180	0.9873	n/a	n/a	238,597	
2003-04	1.0132	1.0231	1.0742	n/a	259,684	
2004-05	1.0115	1.0328	1.0783	n/a	283,237	
2005-06	1.0119	1.0526	1.0623	n/a	304,463	REVISED **
2005-06	Proposition 4 Limitation				\$304,463	
2006-07	Population Factor				1.0073	
2006-07	Nonresidential New Construction (Estimated)				<u>1.0623</u>	
	2006-07	Proposition 4 Limitation				\$325,792
2006-07	Proceeds of Taxes				\$160,566	
	Service Charges		\$133,513			
	Less:					
	Cost "Reasonably Borne"		<u>(\$133,513)</u>	*	<u>\$0</u>	
	2006-07	Net Proceeds				<u>(\$160,566)</u>
Proceeds Less than Limitation by:						\$165,227

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* At least \$133,513

** - The revised 2005-06 Appropriation Limitation is based on the difference between the estimated Non-residential Construction Factor of 1.0783 and the actual factor of 1.0623.

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Part II

COUNTY SERVICE AREA NO. 7-B (FUND 1501000000)

	Population	C.P.I.	Non-Residential Construction	Original Method	Prop 111	
1996-97	1.0231	1.0467	n/a	n/a	37,853	
1997-98	1.0206	1.0467	n/a	n/a	40,436	
1998-99	1.0270	1.0415	n/a	n/a	43,252	
1999-00	1.0228	1.0453	n/a	n/a	46,242	
2000-01	1.0246	1.0491	n/a	n/a	49,706	
2001-02	1.0160	1.0782	n/a	n/a	54,450	
2002-03	1.0180	0.9873	n/a	n/a	54,726	
2003-04	1.0132	1.0231	1.0742	n/a	59,563	
2004-05	1.0115	1.0328	1.0783	n/a	64,965	
2005-06	1.0119	1.0526	1.0623	n/a	69,834	REVISED *
2005-06	Proposition 4 Limitation				\$69,834	
2006-07	Population Factor				1.0073	
2006-07	Nonresidential New Construction (Estimated)				<u>1.0623</u>	
	2006-07	Proposition 4 Limitation				\$74,726
2006-07	Proceeds of Taxes					<u>(\$26,417)</u>
Proceeds Less than Limitation by:						\$48,309

* - The revised 2005-06 Appropriation Limitation is based on the difference between the estimated Non-residential Construction Factor of 1.0783 and the actual factor of 1.0623.

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Appropriation Limitation Document
Part II

COUNTY SERVICE AREA NO. 10 (FUND 1502000000)

	Population	C.P.I.	Non- Residential Construction	Original Method	Prop 111	
1996-97	1.0231	1.0467	n/a	n/a	292,284	
1997-98	1.0206	1.0467	n/a	n/a	312,236	
1998-99	1.0270	1.0415	n/a	n/a	333,974	
1999-00	1.0228	1.0453	n/a	n/a	357,063	
2000-01	1.0246	1.0491	n/a	n/a	383,810	
2001-02	1.0160	1.0782	n/a	n/a	420,445	
2002-03	1.0180	0.9873	n/a	n/a	422,577	
2003-04	1.0132	1.0231	1.0742	n/a	459,924	
2004-05	1.0115	1.0328	1.0783	n/a	501,639	
2005-06	1.0119	1.0526	1.0623	n/a	539,233	REVISED *
2005-06	Proposition 4 Limitation				\$539,233	
2006-07	Population Factor				1.0073	
2006-07	Nonresidential New Construction (Estimated)				<u>1.0623</u>	
2006-07	Proposition 4 Limitation					\$577,009
2006-07	Proceeds of Taxes					<u>(\$140,588)</u>
Proceeds Less than Limitation by:						\$436,421

* - The revised 2005-06 Appropriation Limitation is based on the difference between the estimated Non-residential Construction Factor of 1.0783 and the actual factor of 1.0623.

2006-07
Appropriation Limitation Document
Part II

COUNTY SERVICE AREA NO. 10-A (FUND 2501500000)

	Population	C.P.I.	Non-Residential Construction	Original Method	Prop 111	
1996-97	1.0231	1.0467	n/a	n/a	83,428	
1997-98	1.0206	1.0467	n/a	n/a	89,123	
1998-99	1.0270	1.0415	n/a	n/a	95,328	
1999-00	1.0228	1.0453	n/a	n/a	101,918	
2000-01	1.0246	1.0491	n/a	n/a	109,553	
2001-02	1.0160	1.0782	n/a	n/a	120,010	
2002-03	1.0180	0.9873	n/a	n/a	120,619	
2003-04	1.0132	1.0231	1.0742	n/a	131,280	
2004-05	1.0115	1.0328	1.0783	n/a	143,187	
2005-06	1.0119	1.0526	1.0623	n/a	153,917	REVISED **
2005-06	Proposition 4 Limitation				\$153,917	
2006-07	Population Factor				1.0073	
2006-07	Nonresidential New Construction (Estimated)				<u>1.0623</u>	
	2006-07	Proposition 4 Limitation				\$164,700
2006-07	Proceeds of Taxes				\$37,342	
	Service Charges		\$354,729			
	Less:					
	Cost "Reasonably Borne"		<u>(\$354,729)</u>	*	<u>\$0</u>	
	2006-07	Net Proceeds				<u>(\$37,342)</u>
Proceeds Less than Limitation by:						<u>\$127,357</u>
* At least		\$354,729				

** - The revised 2005-06 Appropriation Limitation is based on the difference between the estimated Non-residential Construction Factor of 1.0783 and the actual factor of 1.0623.

2006-07
Appropriation Limitation Document
Part II

COUNTY SERVICE AREA NO. 16 (FUND 1502500000)

	Population	C.P.I.	Non-Residential Construction	Original Method	Prop 111	
1996-97	1.0231	1.0467	n/a	n/a	19,842	
1997-98	1.0206	1.0467	n/a	n/a	21,196	
1998-99	1.0270	1.0415	n/a	n/a	22,672	
1999-00	1.0228	1.0453	n/a	n/a	24,239	
2000-01	1.0246	1.0491	n/a	n/a	26,055	
2001-02	1.0160	1.0782	n/a	n/a	28,542	
2002-03	1.0180	0.9873	n/a	n/a	28,687	
2003-04	1.0132	1.0231	1.0742	n/a	31,222	
2004-05	1.0115	1.0328	1.0783	n/a	34,054	
2005-06	1.0119	1.0526	1.0623	n/a	36,606	REVISED *
2005-06	Proposition 4 Limitation				\$36,606	
2006-07	Population Factor				1.0073	
2006-07	Nonresidential New Construction (Estimated)				<u>1.0623</u>	
2006-07	Proposition 4 Limitation					\$39,170
2006-07	Proceeds of Taxes					<u>(\$27,354)</u>
Proceeds Less than Limitation by:						\$11,816

* - The revised 2005-06 Appropriation Limitation is based on the difference between the estimated Non-residential Construction Factor of 1.0783 and the actual factor of 1.0623.

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IN THE BOARD OF SUPERVISORS
COUNTY OF SAN LUIS OBISPO, STATE OF CALIFORNIA

_____ day _____, 2006

PRESENT: Supervisors

ABSENT:

RESOLUTION NO. _____

ESTABLISHING THE APPROPRIATION LIMIT FOR FISCAL YEAR 2006-2007
FOR THE COUNTY OF SAN LUIS OBISPO
AND FOR FLOOD CONTROL ZONES 1 AND 1-A,
COUNTY SERVICE AREA NOS.
1-A, 1-B, 1-C, 7-A, 7-B, 10, 10-A, 16 AND 23

The following Resolution is now offered and read:

WHEREAS, in accordance with Government Code Sections 7900 et. seq., which provides for the implementation of Article XIII-B of the California State Constitution, the County Auditor-Controller has calculated the San Luis Obispo County's Appropriation Limit for Fiscal Year 2006-2007; and,

WHEREAS, in accordance with Government Code Sections 7900 et. seq., the Department of Public Works has calculated the 2006-2007 appropriation limit for subject Special Districts; and,

WHEREAS, the Board of Supervisors of the County of San Luis Obispo sits as Special District Board for these subject Special Districts; and,

WHEREAS, in accordance with Government Code Section 7910, the County Clerk has published the 2006-2007 appropriation limits in a periodical of general circulation at least fifteen days prior to today's date; and,

WHEREAS, the documentation used in the determination of the appropriation limits has been available to the public since May 31, 2006, in the Offices of the Auditor-Controller and the Department of Public Works.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED by the Board of Supervisors of the County of San Luis Obispo, State of California, as follows:

1. That the Appropriation Limit for Fiscal Year 2006-2007 for the County of San Luis Obispo be fixed as set forth in the "County of San Luis Obispo Article XIII-B (Proposition 4) Appropriation Limitation Document, Fiscal Year 2006-2007", Part I, attached and incorporated herein by this reference.
2. That the Appropriation Limit for Fiscal Year 2006-2007 for Flood Control Zones 1 and 1-A, County Service Area Nos. 1-A, 1-B, 1-C, 7-A, 7-B, 10, 10-A, 16 and 23 be fixed as set forth in the "County of San Luis Obispo Article XIII-B (Proposition 4) Appropriation Limitation Document, Fiscal Year 2006-2007, Part II, attached and incorporated herein by this reference.

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Upon motion of Supervisor _____, seconded by Supervisor _____,
and on the following roll call vote, to wit:

AYES: _____

NOES: _____

ABSENT: _____

ABSTAINING: _____

the foregoing resolution is hereby adopted.

Chairperson of the Board of Supervisors

ATTEST:

Clerk of the Board of Supervisors

BY: _____ Deputy Clerk

APPROVED AS TO FORM AND LEGAL EFFECT:
JAMES B. LINDHOLM, JR.
COUNTY COUNSEL

By: Warren B. Jensen
Deputy County Counsel

Dated: June 12, 2006

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